



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: STOUGHTON WATER UTILITY

Principal Office: 600 S. FOURTH STREET  
P.O. BOX 383  
STOUGHTON, WI 53589-0383

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** STOUGHTON WATER UTILITY**Utility Address:** 600 S. FOURTH STREET

P.O. BOX 383

STOUGHTON, WI 53589-0383

**When was utility organized?** 9/15/1886**Report any change in name:****Effective Date:****Utility Web Site:** www.stoughtonutilities.com

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS KRISTY R VIKE-MANTHE**Title:** UTILITIES ACCOUNTANT**Office Address:**

600 S. FOURTH STREET

P.O. BOX 383

STOUGHTON, WI 53589-0383

**Telephone:** (608) 873 - 3379 EXT 15**Fax Number:** (608) 873 - 4878**E-mail Address:** kvmanthe@stoughtonutilities.com

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MICHAEL T. STOETZEL**Title:** PARTNER**Office Address:** CLIFTON GUNDERSON LLP

440 SCIENCE DRIVE, SUITE 400

MADISON, WI 53711-1064

**Telephone:** (608) 232 - 2900**Fax Number:** (608) 232 - 2919**E-mail Address:** mikestoetzel@cliftoncpa.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MS. HELEN JOHNSON, MAYOR-CHAIR**Title:** UTILITIES COMMITTEE CHAIR**Office Address:**

381 E. MAIN STREET

STOUGHTON, WI 53589

**Telephone:** (608) 873 - 6677**Fax Number:** ( ) -**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MICHAEL T. STOETZEL**Title:** PARTNER**Office Address:** CLIFTON GUNDERSON LLP  
440 SCIENCE DRIVE, SUITE 400  
MADISON, WI 53711-1064**Telephone:** (608) 232 - 2900**Fax Number:** (608) 232 - 2919**E-mail Address:** mikestoetzel@cliftoncpa.com**Date of most recent audit report:** 2/11/2004**Period covered by most recent audit:** 2003

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR. ROBERT P. KARDASZ, P.E.**Title:** UTILITIES DIRECTOR**Office Address:**600 S. FOURTH STREET  
P.O. BOX 383  
STOUGHTON, WI 53589-0383**Telephone:** (608) 873 - 3379 EXT 23**Fax Number:** (608) 873 - 4878**E-mail Address:** bkardasz@stoughtonutilities.com

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**Name of utility commission/committee:**    Utilities Committee

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**Names of members of utility commission/committee:**

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MR DAN CHRISTENSEN, CITIZEN MEMBER  
MR JIM GRIFFIN, ALDERMAN  
MR JONATHAN HAJNY, CITIZEN MEMBER  
MS HELEN JOHNSON, MAYOR-CHAIR  
MS KATHLEEN KELLY, ALDERPERSON  
MR GERALD OLSEN, ALDERPERSON/VICE CHAIR

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**                     

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** (    )    -    EXT

**Fax Number:** (    )    -

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

NONE.

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,203,673	1,219,671	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	508,521	503,893	<b>2</b>
Depreciation Expense (403)	185,355	237,402	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	177,993	180,095	<b>5</b>
<b>Total Operating Expenses</b>	<b>871,869</b>	<b>921,390</b>	
<b>Net Operating Income</b>	<b>331,804</b>	<b>298,281</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>331,804</b>	<b>298,281</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	29,708	34,983	<b>10</b>
Miscellaneous Nonoperating Income (421)	459,932	(4,284)	<b>11</b>
<b>Total Other Income</b>	<b>489,640</b>	<b>30,699</b>	
<b>Total Income</b>	<b>821,444</b>	<b>328,980</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	87,377	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>87,377</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>734,067</b>	<b>328,980</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	81,685	78,140	<b>14</b>
Amortization of Debt Discount and Expense (428)	3,033	3,722	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0		<b>19</b>
<b>Total Interest Charges</b>	<b>84,718</b>	<b>81,862</b>	
<b>Net Income</b>	<b>649,349</b>	<b>247,118</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,530,966	3,265,887	<b>20</b>
Balance Transferred from Income (433)	649,349	247,118	<b>21</b>
Miscellaneous Credits to Surplus (434)	4,029,249	75,000	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	684,572	57,039	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>7,524,992</b>	<b>3,530,966</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,203,673		1,203,673	1
<b>Total (Acct. 400):</b>	<b>1,203,673</b>	<b>0</b>	<b>1,203,673</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	508,521		508,521	2
<b>Total (Acct. 401-402):</b>	<b>508,521</b>	<b>0</b>	<b>508,521</b>	
<b>Depreciation Expense (403):</b>				
Derived	185,355		185,355	3
<b>Total (Acct. 403):</b>	<b>185,355</b>	<b>0</b>	<b>185,355</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	177,993		177,993	5
<b>Total (Acct. 408):</b>	<b>177,993</b>	<b>0</b>	<b>177,993</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>331,804</b>	<b>0</b>	<b>331,804</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	29,708	0	29,708 11
<b>Total (Acct. 419):</b>	<b>29,708</b>	<b>0</b>	<b>29,708</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		459,932	459,932 12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>459,932</b>	<b>459,932</b>
<b>TOTAL OTHER INCOME:</b>	<b>29,708</b>	<b>459,932</b>	<b>489,640</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 13
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		70,737	70,737 14
MISCELLANEOUS	4,284	0	4,284 15
APPROPRIATIONS TO CITY	12,356	0	12,356 16
<b>Total (Acct. 426):</b>	<b>16,640</b>	<b>70,737</b>	<b>87,377</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>16,640</b>	<b>70,737</b>	<b>87,377</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	81,685		81,685 17
<b>Total (Acct. 427):</b>	<b>81,685</b>	<b>0</b>	<b>81,685</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	3,033		3,033 18
<b>Total (Acct. 428):</b>	<b>3,033</b>	<b>0</b>	<b>3,033</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>84,718</b>	<b>0</b>	<b>84,718</b>
<b>NET INCOME:</b>	<b>260,154</b>	<b>389,195</b>	<b>649,349</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,530,966	0	3,530,966 23
<b>Total (Acct. 216):</b>	<b>3,530,966</b>	<b>0</b>	<b>3,530,966</b>
Balance Transferred from Income (433):			
Derived	260,154	389,195	649,349 24
<b>Total (Acct. 433):</b>	<b>260,154</b>	<b>389,195</b>	<b>649,349</b>
Miscellaneous Credits to Surplus (434):			
PRIOR CONTRIBUTED CAPITAL		4,029,249	4,029,249 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>4,029,249</b>	<b>4,029,249</b>
Miscellaneous Debits to Surplus--Debit (435):			
ACCUMULATED DEPRECIATION-CONTRIBUTED CAPITAL		684,565	684,565 26
ROUNDING	7		7 27
<b>Total (Acct. 435)--Debit:</b>	<b>7</b>	<b>684,565</b>	<b>684,572</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,791,113</b>	<b>3,733,879</b>	<b>7,524,992</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,203,673	0	0	0	<b>1,203,673</b>	<b>1</b>
Less: interdepartmental sales	284		0	0	<b>284</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	424				<b>424</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,202,965</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,202,965</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	187,424	13,549	<b>200,973</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	25,074		<b>25,074</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	13,549	(13,549)	<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>226,047</b>	<b>0</b>	<b>226,047</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	11,132,199	10,305,047	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,564,451	2,613,912	2
<b>Net Utility Plant</b>	<b>7,567,748</b>	<b>7,691,135</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>7,567,748</b>	<b>7,691,135</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	107,000	107,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	20,706	16,422	6
<b>Net Nonutility Property</b>	<b>86,294</b>	<b>90,578</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	12,220	14,870	8
Special Funds (125-128)	1,333,534	982,703	9
<b>Total Other Property and Investments</b>	<b>1,432,048</b>	<b>1,088,151</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	912,955	802,453	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	178,884	90,102	15
Other Accounts Receivable (143)	2,338	2,358	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	2,951	98,430	18
Materials and Supplies (151-163)	25,497	22,819	19
Prepayments (165)	7,042	1,422	20
Interest and Dividends Receivable (171)		325	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,129,667</b>	<b>1,017,909</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	12,804	16,277	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>12,804</b>	<b>16,277</b>	
<b>Total Assets and Other Debits</b>	<b>10,142,267</b>	<b>9,813,472</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	504,588	504,588	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	7,524,992	3,530,966	<b>28</b>
<b>Total Proprietary Capital</b>	<b>8,029,580</b>	<b>4,035,554</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	1,820,000	1,450,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>1,820,000</b>	<b>1,450,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	7,188	18,506	<b>33</b>
Payables to Municipality (233)	1,767	1,767	<b>34</b>
Customer Deposits (235)		0	<b>35</b>
Taxes Accrued (236)	179,240	191,012	<b>36</b>
Interest Accrued (237)	31,335	16,961	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>219,530</b>	<b>228,246</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	3,057	3,058	<b>43</b>
Other Deferred Credits (253)	70,100	67,365	<b>44</b>
<b>Total Deferred Credits</b>	<b>73,157</b>	<b>70,423</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	4,029,249	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>10,142,267</b>	<b>9,813,472</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	10,305,047	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,643,318	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,488,881	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	0				9
<b>Total Utility Plant</b>	<b>11,132,199</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,809,150	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	755,301	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>3,564,451</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>7,567,748</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,613,912				<b>2,613,912</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	185,355				<b>185,355</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	19,882				<b>19,882</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
CLEARING	7,120				<b>7,120</b>	<b>9</b>
Salvage	1,343				<b>1,343</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>213,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>213,700</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	18,462				<b>18,462</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>18,462</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,462</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>2,809,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,809,150</b>	<b>20</b>

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN  
SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0				0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	70,737				70,737	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	684,564				684,564	10
<b>Total credits</b>	<b>755,301</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>755,301</b>	11
<b>Debits during year</b>						12
Book cost of plant retired	0				0	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	17
<b>Balance end of year (111.2)</b>	<b>755,301</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>755,301</b>	18

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Park shelter at well house	107,000			107,000	2
<b>Total Nonutility Property (121)</b>	<b>107,000</b>	<b>0</b>	<b>0</b>	<b>107,000</b>	
Less accum. prov. depr. & amort. (122)	16,422	4,284		20,706	3
<b>Net Nonutility Property</b>	<b>90,578</b>	<b>(4,284)</b>	<b>0</b>	<b>86,294</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	25,497	22,819	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>25,497</u>	<u>22,819</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1977 Mortgage Revenue Bonds	340	428	50	1
1998 Mortgage Revenue Bonds	3,133	428	12,754	2
<b>Total</b>			<b>12,804</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	504,588	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>504,588</b>	



**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1977 Mortgage Revenue Bonds	11/01/1977	05/01/2005	6.00%	140,000	<b>1</b>
1998 Mortgage Revenue Bonds	05/01/1998	11/01/2013	4.50%	1,160,000	<b>2</b>
2003 MORTGAGE REVENUE BONDS	03/25/2003	05/01/2013	4.49%	520,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>1,820,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31:      1,820,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
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NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	191,012	1
<b>Accruals:</b>		
Charged water department expense	184,012	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>184,012</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	179,149	6
Social Security taxes	15,055	7
PSC Remainder Assessment	1,580	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>195,784</b>	
<b>Balance end of year</b>	<b>179,240</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1977 MORTGAGE REVENUE BONDS	8,118	7,604	10,178	5,544	1
2003 MORTGAGE REVENUE BONDS		17,991	439	17,552	2
1998 Mortgage Revenue Bonds	8,843	56,090	56,694	8,239	3
<b>Subtotal</b>	<b>16,961</b>	<b>81,685</b>	<b>67,311</b>	<b>31,335</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>16,961</b>	<b>81,685</b>	<b>67,311</b>	<b>31,335</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	12,220	2
<b>Total (Acct. 124):</b>	<b>12,220</b>	
<b>Sinking Funds (125):</b>		
BOND AND INTEREST REDEMPTION ACCOUNT	190,174	3
BOND RESERVE ACCOUNT	267,371	4
<b>Total (Acct. 125):</b>	<b>457,545</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION ACCOUNT	33,178	5
<b>Total (Acct. 126):</b>	<b>33,178</b>	
<b>Other Special Funds (128):</b>		
WATER PLANT AND MAINTENANCE RESERVE ACCOUNTS	842,811	6
<b>Total (Acct. 128):</b>	<b>842,811</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	103,884	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
UNBILLED REVENUE	75,000	13
<b>Total (Acct. 142):</b>	<b>178,884</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	2,338	15
<b>Other (specify):</b>		

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
NONE		16
<b>Total (Acct. 143):</b>	<b>2,338</b>	
<b>Receivables from Municipality (145):</b>		
CUSTOMER RECEIVABLES ADDED TO TAX ROLL	2,951	17
<b>Total (Acct. 145):</b>	<b>2,951</b>	
<b>Prepayments (165):</b>		
MAINTENANCE	7,042	18
<b>Total (Acct. 165):</b>	<b>7,042</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
MISCELLANEOUS SHARED EXPENSES	1,767	24
<b>Total (Acct. 233):</b>	<b>1,767</b>	
<b>Other Deferred Credits (253):</b>		
ACCRUED BENEFITS	70,100	25
<b>Total (Acct. 253):</b>	<b>70,100</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	6,459,014	0	0	0	<b>6,459,014</b>	<b>1</b>
Materials and Supplies	24,158	0	0	0	<b>24,158</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,711,531	0	0	0	<b>2,711,531</b>	<b>4</b>
Customer Advances for Construction	3,057				<b>3,057</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>3,768,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,768,584</b>	
Net Operating Income	331,804	0	0	0	<b>331,804</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.80%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.80%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

NONE.

**2. Leaseholder changes.**

NONE.

**3. Extensions of service.**

NONE.

**4. Estimated changes in revenues due to rate changes.**

NONE.

**5. Obligations incurred or assumed, excluding commercial paper.**

NONE.

**6. Formal proceedings with the Public Service Commission.**

NONE.

**7. Any additional matters.**

NONE.



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## FINANCIAL SECTION FOOTNOTES

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NONE

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,029,249	0	0	0	0	<b>4,029,249</b>	<b>1</b>
<b>Add credits during year:</b>							
MAINS	358,118					<b>358,118</b>	<b>2</b>
SERVICES	48,841					<b>48,841</b>	<b>3</b>
HYDRANTS	52,673					<b>52,673</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	4,488,881					<b>4,488,881</b>	<b>5</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,184,825	1,196,348	1
<b>Total Sales of Water</b>	<b>1,184,825</b>	<b>1,196,348</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	5,660	6,610	2
Miscellaneous Service Revenues (471)	2,220	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	10,968	16,713	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>18,848</b>	<b>23,323</b>	
<b>Total Operating Revenues</b>	<b>1,203,673</b>	<b>1,219,671</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	401	516	8
Pumping Expenses (620-633)	91,192	78,743	9
Water Treatment Expenses (640-652)	18,851	21,526	10
Transmission and Distribution Expenses (660-678)	115,102	123,528	11
Customer Accounts Expenses (901-905)	61,021	48,299	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	221,954	231,281	14
<b>Total Operation and Maintenance Expenses</b>	<b>508,521</b>	<b>503,893</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	185,355	237,402	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	177,993	180,095	17
<b>Total Other Operating Expenses</b>	<b>363,348</b>	<b>417,497</b>	
<b>Total Operating Expenses</b>	<b>871,869</b>	<b>921,390</b>	
<b>NET OPERATING INCOME</b>	<b>331,804</b>	<b>298,281</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial	15	368	2,500	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>15</b>	<b>368</b>	<b>2,500</b>	
Metered Sales to General Customers (461)				
Residential	4,170	240,685	606,292	4
Commercial	359	73,502	126,193	5
Industrial	23	118,018	117,702	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,552</b>	<b>432,205</b>	<b>850,187</b>	
Private Fire Protection Service (462)	37		16,090	7
Public Fire Protection Service (463)	4,443		300,367	8
Other Sales to Public Authorities (464)	30	8,541	15,397	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	62	284	12
<b>Total Sales of Water</b>	<b>9,079</b>	<b>441,176</b>	<b>1,184,825</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	300,367	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>300,367</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,660	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,660</b>	
<b>Miscellaneous Service Revenues (471):</b>		
CONTRACT WORK	2,220	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,220</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	10,968	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>10,968</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	401	516	<b>1</b>
Operation Labor and Expenses (601)		0	<b>2</b>
Purchased Water (602)		0	<b>3</b>
Miscellaneous Expenses (603)		0	<b>4</b>
Rents (604)		0	<b>5</b>
Maintenance Supervision and Engineering (610)		0	<b>6</b>
Maintenance of Structures and Improvements (611)		0	<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)		0	<b>8</b>
Maintenance of Lake, River and Other Intakes (613)		0	<b>9</b>
Maintenance of Wells and Springs (614)		0	<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)		0	<b>11</b>
Maintenance of Supply Mains (616)		0	<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)		0	<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>401</b>	<b>516</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)		0	<b>14</b>
Fuel for Power Production (621)		0	<b>15</b>
Power Production Labor and Expenses (622)		0	<b>16</b>
Fuel or Power Purchased for Pumping (623)	65,782	52,690	<b>17</b>
Pumping Labor and Expenses (624)	9,310	6,192	<b>18</b>
Expenses Transferred--Credit (625)		0	<b>19</b>
Miscellaneous Expenses (626)	8,516	3,314	<b>20</b>
Rents (627)		0	<b>21</b>
Maintenance Supervision and Engineering (630)		0	<b>22</b>
Maintenance of Structures and Improvements (631)		0	<b>23</b>
Maintenance of Power Production Equipment (632)		0	<b>24</b>
Maintenance of Pumping Equipment (633)	7,584	16,547	<b>25</b>
<b>Total Pumping Expenses</b>	<b>91,192</b>	<b>78,743</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	<b>26</b>
Chemicals (641)	5,425	5,834	<b>27</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	3,259	6,610	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	10,167	9,082	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>18,851</b>	<b>21,526</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	3,186	2,823	<b>36</b>
Meter Expenses (663)	3,139	5,735	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	11,414	8,758	<b>39</b>
Rents (666)	4,426	8,625	<b>40</b>
Maintenance Supervision and Engineering (670)	945	1,391	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	988	3,580	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	38,976	37,480	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	28,682	21,447	<b>46</b>
Maintenance of Meters (676)	1,912	6,468	<b>47</b>
Maintenance of Hydrants (677)	3,362	2,442	<b>48</b>
Maintenance of Miscellaneous Plant (678)	18,072	24,779	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>115,102</b>	<b>123,528</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	6,405	7,782	<b>51</b>
Customer Records and Collection Expenses (903)	54,192	38,849	<b>52</b>
Uncollectible Accounts (904)	424	1,668	<b>53</b>



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>61,021</b>	<b>48,299</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	101,014	103,492	<b>56</b>
Office Supplies and Expenses (921)	4,126	5,468	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>58</b>
Outside Services Employed (923)	6,128	37,962	<b>59</b>
Property Insurance (924)	3,078	3,188	<b>60</b>
Injuries and Damages (925)	10,281	7,166	<b>61</b>
Employee Pensions and Benefits (926)	72,150	50,963	<b>62</b>
Regulatory Commission Expenses (928)	0	0	<b>63</b>
Duplicate Charges--Credit (929)	0	0	<b>64</b>
Miscellaneous General Expenses (930)	2,401	1,176	<b>65</b>
Rents (931)	16,185	16,185	<b>66</b>
Maintenance of General Plant (932)	6,591	5,681	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>221,954</b>	<b>231,281</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>508,521</b>	<b>503,893</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		167,377	171,887	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,940	5,530	2
<b>Net property tax equivalent</b>		<b>162,437</b>	<b>166,357</b>	
Social Security		15,055	13,462	3
PSC Remainder Assessment		1,580	1,356	4
Other (specify): CLEARING ACCOUNT		(1,079)	(1,080)	5
<b>Total tax expense</b>		<b>177,993</b>	<b>180,095</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.201554				3
County tax rate	mills		2.878527				4
Local tax rate	mills		7.179721				5
School tax rate	mills		8.839599				6
Voc. school tax rate	mills		1.373692				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>20.473093</b>				10
Less: state credit	mills		1.246891				11
<b>Net tax rate</b>	mills		<b>19.226202</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.179721</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.213291</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>17.393012</b>				17
<b>Total Tax Rate</b>	mills		<b>20.473093</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.849555</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.226202</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.333710</b>				21
Utility Plant, Jan. 1	\$	10,305,047	10,305,047				22
Materials & Supplies	\$	22,819	22,819				23
<b>Subtotal</b>	\$	<b>10,327,866</b>	<b>10,327,866</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>10,327,866</b>	<b>10,327,866</b>				26
Assessment Ratio	dec.		0.992200				27
<b>Assessed Value</b>	\$	<b>10,247,309</b>	<b>10,247,309</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.333710</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>167,377</b>	<b>167,377</b>				30
Tax Equivalent per 1994 PSC Report	\$	130,803					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>167,377</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	11,635		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	476,960		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>488,595</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	529,934		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	222,172		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	578,374		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	118,789		20
<b>Total Pumping Plant</b>	<b>1,449,269</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	13,671		22
Water Treatment Equipment (332)	77,092		23
<b>Total Water Treatment Plant</b>	<b>90,763</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			11,635	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			476,960	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	488,595	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			529,934	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			222,172	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			578,374	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			118,789	20
<b>Total Pumping Plant</b>	0	0	1,449,269	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			13,671	22
Water Treatment Equipment (332)			77,092	23
<b>Total Water Treatment Plant</b>	0	0	90,763	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	13,206		24
Structures and Improvements (341)	1,611		25
Distribution Reservoirs and Standpipes (342)	591,791		26
Transmission and Distribution Mains (343)	4,745,631	295,838	27
Fire Mains (344)	0		28
Services (345)	1,144,622	33,533	29
Meters (346)	560,136	26,428	30
Hydrants (348)	605,654	24,514	31
Other Transmission and Distribution Plant (349)	973		32
<b>Total Transmission and Distribution Plant</b>	<b>7,663,624</b>	<b>380,313</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	219,506		34
Office Furniture and Equipment (391)	24,229		35
Computer Equipment (391.1)	41,952	4,570	36
Transportation Equipment (392)	32,427		37
Stores Equipment (393)	790	2,186	38
Tools, Shop and Garage Equipment (394)	35,109		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	84,219		41
Communication Equipment (397)	27,651		42
SCADA Equipment (397.1)	145,737		43
Miscellaneous Equipment (398)	89		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>611,709</b>	<b>6,756</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,303,960</b>	<b>387,069</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,303,960</b>	<b>387,069</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			13,206	24
Structures and Improvements (341)			1,611	25
Distribution Reservoirs and Standpipes (342)			591,791	26
Transmission and Distribution Mains (343)	6,336	(2,943,597)	2,091,536	27
Fire Mains (344)			0	28
Services (345)	1,492	(709,980)	466,683	29
Meters (346)			586,564	30
Hydrants (348)	4,590	(375,672)	249,906	31
Other Transmission and Distribution Plant (349)			973	32
<b>Total Transmission and Distribution Plant</b>	<b>12,418</b>	<b>(4,029,249)</b>	<b>4,002,270</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			219,506	34
Office Furniture and Equipment (391)			24,229	35
Computer Equipment (391.1)	5,197		41,325	36
Transportation Equipment (392)			32,427	37
Stores Equipment (393)			2,976	38
Tools, Shop and Garage Equipment (394)			35,109	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			84,219	41
Communication Equipment (397)	847		26,804	42
SCADA Equipment (397.1)			145,737	43
Miscellaneous Equipment (398)			89	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>6,044</b>	<b>0</b>	<b>612,421</b>	
<b>Total utility plant in service directly assignable</b>	<b>18,462</b>	<b>(4,029,249)</b>	<b>6,643,318</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>18,462</b>	<b>(4,029,249)</b>	<b>6,643,318</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		358,118	27
Fire Mains (344)			28
Services (345)		48,841	29
Meters (346)			30
Hydrants (348)		52,673	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>459,632</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>459,632</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>459,632</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			0	26
Transmission and Distribution Mains (343)		2,943,597	3,301,715	27
Fire Mains (344)			0	28
Services (345)		709,980	758,821	29
Meters (346)			0	30
Hydrants (348)		375,672	428,345	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>4,029,249</b>	<b>4,488,881</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>4,029,249</b>	<b>4,488,881</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>4,029,249</b>	<b>4,488,881</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	178,596	2.94%	13,832	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>178,596</b>		<b>13,832</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	168,210	2.44%	16,958	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	91,987	4.42%	15,003	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	245,923	4.42%	24,107	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	7,775	4.42%	762	15
<b>Total Pumping Plant</b>	<b>513,895</b>		<b>56,830</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	5,430	3.20%	437	16
Water Treatment Equipment (332)	53,317	3.30%	2,544	17
<b>Total Water Treatment Plant</b>	<b>58,747</b>		<b>2,981</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	814	3.20%	52	18
Distribution Reservoirs and Standpipes (342)	247,747	1.87%	11,244	19
Transmission and Distribution Mains (343)	724,402	1.30%	29,517	20
Fire Mains (344)	0			21
Services (345)	265,801	2.09%	14,242	22
Meters (346)	296,738	5.50%	32,261	23
Hydrants (348)	113,444	2.20%	6,078	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					192,428	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	192,428	
321					185,168	8
322					0	9
323					106,990	10
324					0	11
325					270,030	12
326					0	13
327					0	14
328					8,537	15
	0	0	0	0	570,725	
331					5,867	16
332					55,861	17
	0	0	0	0	61,728	
341					866	18
342					258,991	19
343	6,336				747,583	20
344					0	21
345	1,492				278,551	22
346					328,999	23
348	4,590		1,343		116,275	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	807	5.00%	49	25
<b>Total Transmission and Distribution Plant</b>	<b>1,649,753</b>		<b>93,443</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	45,469	2.90%	6,366	26
Office Furniture and Equipment (391)	16,398	5.83%	1,405	27
Computer Equipment (391.1)	41,729	20.00%	8,260	28
Transportation Equipment (392)	9,187	10.50%	3,405	29
Stores Equipment (393)	168	5.83%	178	30
Tools, Shop and Garage Equipment (394)	20,187	5.83%	2,036	31
Laboratory Equipment (395)	0	5.83%		32
Power Operated Equipment (396)	25,423	5.80%	6,316	33
Communication Equipment (397)	26,753	9.17%	2,680	34
SCADA Equipment (397.1)	27,523	9.17%	14,620	35
Miscellaneous Equipment (398)	84	5.83%	5	36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>212,921</b>		<b>45,271</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,613,912</b>		<b>212,357</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>2,613,912</b>		<b>212,357</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					856	25
	<u>12,418</u>	<u>0</u>	<u>1,343</u>	<u>0</u>	<u>1,732,121</u>	
390					51,835	26
391					17,803	27
391.1	5,197				44,792	28
392					12,592	29
393					346	30
394					22,223	31
395					0	32
396					31,739	33
397	847				28,586	34
397.1					42,143	35
398					89	36
399					0	37
	<u>6,044</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>252,148</u>	
	<u>18,462</u>	<u>0</u>	<u>1,343</u>	<u>0</u>	<u>2,809,150</u>	
					0	38
	<u>18,462</u>	<u>0</u>	<u>1,343</u>	<u>0</u>	<u>2,809,150</u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.30%	40,595	20
Fire Mains (344)				21
Services (345)		2.90%	21,298	22
Meters (346)				23
Hydrants (348)		2.20%	8,844	24



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343				449,328	489,923 20
344					0 21
345				164,870	186,168 22
346					0 23
348				70,366	79,210 24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>70,737</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>70,737</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>70,737</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	684,564	755,301
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	684,564	755,301
					0 38
	0	0	0	684,564	755,301

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			38,555	38,555	1
February			34,228	34,228	2
March			37,296	37,296	3
April			37,814	37,814	4
May			40,098	40,098	5
June			42,187	42,187	6
July			42,033	42,033	7
August			45,937	45,937	8
September			44,866	44,866	9
October			42,365	42,365	10
November			38,180	38,180	11
December			37,993	37,993	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>481,552</b>	<b>481,552</b>	
Less: Water sold				441,176	13
Volume pumped but not sold				40,376	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				8,380	16
Volume related to equipment/system malfunction				2,680	17
Non-utility volume NOT included in water sales				12	18
Total volume not sold but accounted for				11,072	19
Volume pumped but unaccounted for				29,304	20
Percent of water lost				6%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,862	23
Date of maximum: 8/26/2003					24
Cause of maximum:					25
HOT WEATHER.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				864	26
Date of minimum: 4/20/2003					27
Total KWH used for pumping for the year				750,572	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL - WILSON/TAFT	3	950	12	770	Yes	<b>1</b>
WELL - VAN BUREN/ROBY	4	969	15	1,880	Yes	<b>2</b>
WELL - W. SOUTH/KING	5	1,112	19	1,462	Yes	<b>3</b>
WELL - E. ACADEMY	6	1,132	18	1,498	Yes	<b>4</b>
WELL - ROBY	7	1,040	17	1,440	Yes	<b>5</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	STAND BY 2 WELL 5	STAND BY WELL 7	STAND-BY 1 WELL 6	<b>1</b>
Location	SOUTH & KING PUMPHOUSE	ROBY ROAD	E. ACADEMY PUMPHOUSE	<b>2</b>
Purpose	S	S	S	<b>3</b>
Destination	R	D	D	<b>4</b>
Pump Manufacturer	CUMMINS	CUMMINS	WAUKESHA	<b>5</b>
Year Installed	1989	1998	1986	<b>6</b>
Type	OTHER	OTHER	OTHER	<b>7</b>
Actual Capacity (gpm)	2,000	1,000	1,000	<b>8</b>
Pump Motor or Standby Engine Mfr	CUMMINS	CUMMINS	WAUKESHA	<b>9</b>
Year Installed	1989	1998	1986	<b>10</b>
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	<b>11</b>
Horsepower	0	240	0	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL 3	WELL 4	WELL 5	<b>14</b>
Location	WILSON/TAFT	VAN BUREN/ROBY	W. SOUTH/KING	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	D	R	<b>17</b>
Pump Manufacturer	FAIRBANKS MORSE	BYRON JACKSON	BYRON JACKSON	<b>18</b>
Year Installed	1990	1963	1977	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	560	1,200	1,015	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. MOTOR	GENERAL ELECTRIC	A C	<b>22</b>
Year Installed	1990	1963	1977	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	75	125	125	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	WELL 6	WELL 7	<b>1</b>
Location	E. ACADEMY	2001 ROBY RD	<b>2</b>
Purpose	P	P	<b>3</b>
Destination	D	D	<b>4</b>
Pump Manufacturer	AURORA	GOULDS	<b>5</b>
Year Installed	1986	1998	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,040	1,000	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S.	US	<b>10</b>
Year Installed	1986	1998	<b>11</b>
Type	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	100	125	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			<b>14</b>
Location			<b>15</b>
Purpose			<b>16</b>
Destination			<b>17</b>
Pump Manufacturer			<b>18</b>
Year Installed			<b>19</b>
Type			<b>20</b>
Actual Capacity (gpm)			<b>21</b>
Pump Motor or Standby Engine Mfr			<b>22</b>
Year Installed			<b>23</b>
Type			<b>24</b>
Horsepower			<b>25</b>
			<b>26</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	1	2	ET 2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
				5
Year constructed	1951	1989	1977	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	126	0	111	10
Total capacity in gallons (actual)	250,000	400,000	300,000	11
				12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.9800	1.4400	1.9800	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	70,513	17	207	0	<b>70,323</b>	<b>1</b>
M	D	6.000	55,393	300	1,069	0	<b>54,624</b>	<b>2</b>
M	D	8.000	105,166	2,146	845	0	<b>106,467</b>	<b>3</b>
M	D	10.000	65,168	5,691	0	0	<b>70,859</b>	<b>4</b>
M	S	10.000	230	0	0	0	<b>230</b>	<b>5</b>
M	D	12.000	2,224	1,203	0	0	<b>3,427</b>	<b>6</b>
<b>Total Within Municipality</b>			<b>298,694</b>	<b>9,357</b>	<b>2,121</b>	<b>0</b>	<b>305,930</b>	
<b>Total Utility</b>			<b>298,694</b>	<b>9,357</b>	<b>2,121</b>	<b>0</b>	<b>305,930</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	496	0	26	0	470		1
M	0.625	854	0	0	0	854		2
M	0.750	259	0	11	0	248		3
M	1.000	2,586	303	0	0	2,889		4
P	1.000	1	0	0	0	1		5
M	1.250	26	0	0	0	26		6
M	1.500	105	0	0	0	105		7
M	2.000	96	0	0	0	96		8
M	2.500	1	0	0	0	1		9
M	4.000	15	0	0	0	15		10
M	6.000	7	0	0	0	7		11
<b>Total Utility</b>		<b>4,446</b>	<b>303</b>	<b>37</b>	<b>0</b>	<b>4,712</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,456	43	1	0	4,498	175	1
1.000	79	7	0	0	86	7	2
1.250	7	0	0	0	7	1	3
1.500	54	0	0	0	54	9	4
2.000	40	2	1	0	41	9	5
3.000	5	1	0	0	6	0	6
4.000	6	0	0	0	6	0	7
<b>Total:</b>	<b>4,647</b>	<b>53</b>	<b>2</b>	<b>0</b>	<b>4,698</b>	<b>201</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,118	234	8	9	0	129	4,498	1
1.000	14	48	4	3	1	16	86	2
1.250	0	7	0	0	0	0	7	3
1.500	4	37	1	6	0	6	54	4
2.000	0	22	3	11	0	5	41	5
3.000	0	0	5	1	0	0	6	6
4.000	0	4	2	0	0	0	6	7
<b>Total:</b>	<b>4,136</b>	<b>352</b>	<b>23</b>	<b>30</b>	<b>1</b>	<b>156</b>	<b>4,698</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	498	24	13		509	2
<b>Total Fire Hydrants</b>	<b>498</b>	<b>24</b>	<b>13</b>	<b>0</b>	<b>509</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	597
Number of distribution system valves end of year:	906
Number of distribution valves operated during year:	327

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

FUEL OR POWER PURCHASED FOR PUMPING INCREASED DUE TO OVERALL INCREASE IN FUEL PRICES.

OUTSIDE SERVICES EMPLOYED DECREASED DUE TO J-COMP COMPUTER SERVICES NO LONGER NEEDED IN 2003.

EMPLOYEE PENSIONS AND BENEFITS INCREASED DUE TO INCREASE IN SELF-INSURED HEALTH CLAIMS.

CUSTOMER RECORDS AND COLLECTIONS EXPENSES INCREASED DUE TO PRINTING AND MAILING FULL SIZE BILLS, ALONG WITH RETURN ENVELOPES; ALSO, THERE WAS A GENERAL WAGE INCREASE.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

THE CREDIT ADJUSTMENT TO ACCOUNTS 348, 345 AND 343 REPRESENT THE CALCULATED WATER UTILITY PLANT IN SERVICE-FINANCED BY CONTRIBUTIONS AS OF THE BEGINNING OF THE YEAR.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

THE DEBIT ADJUSTMENTS TO ACCOUNTS 343, 348 AND 345 REPRESENT THE CALCULATED WATER UTILITY PLANT IN SERVICE-PLANT FINANCED BY CONTRIBUTIONS AS OF THE BEGINNING OF THE YEAR.

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### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

WATER MAIN ADDITIONS WERE FINANCED BY DEVELOPER CONTRIBUTIONS. THE BASIS OF RECORDING COST WAS BY "AS BUILTS" INFORMATION RECEIVED FROM DEVELOPERS.

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### Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

TWO NEW SUBDIVISIONS WERE DEVELOPED DURING 2003; THE WATER SERVICES WERE FINANCED AND INSTALLED BY THE DEVELOPERS. THE BASIS FOR RECORDING THE COST OF THE SERVICES WAS "AS BUILT" BASED ON INFORMATION RECEIVED FROM THE DEVELOPERS.

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### Meters (Page W-23)

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

THE UTILITY RETIRED 1 5/8" METER AND 1 2" METER IN 2003; THE METERS HAD NO NET VALUE.

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